

EILEEN M. DECKER  
United States Attorney  
SANDRA R. BROWN  
Assistant United States Attorney  
Chief, Tax Division  
VALERIE L. MAKAREWICZ  
Assistant United States Attorney  
California Bar Number 229637  
Federal Building, Suite 7211  
300 North Los Angeles Street  
Los Angeles, California 90012  
Telephone: (213) 894-2729  
Facsimile: (213) 894-0115  
E-mail: Valerie.makarewicz@usdoj.gov  
Attorneys for United States of America

**UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA  
WESTERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,  
v.

TERINA HAYES,

Defendant.

Case No. 5:15-cv-01455 SJO (SPx)

**ORDER GRANTING PETITION TO  
ENFORCE INTERNAL REVENUE  
SERVICE SUMMONS AND  
CONTINUING ORDER TO SHOW  
CAUSE HEARING**

The above case came on for hearing before the Honorable S. James Otero, United States District Judge, on September 21, 2015, upon the United States of America's Petition to Enforce Internal Revenue Service Summons filed on July 21, 2015, Docket No. 1, and this Court's Order to Show Cause issued on July 28, 2015, Docket No. 7.

1 The Court has carefully considered the papers filed and the entire record  
2 herein. Determining that good cause appears thereon, the Court grants the United  
3 States' Petition to Enforce Internal Revenue Service Summons and herein  
4 ORDERS the following:

5 1. The Internal Revenue Service Summons issued on September 23, 2014,  
6 and served on respondent TERINA HAYES on October 1, 2014 is ENFORCED.

7 2. Respondent TERINA HAYES is hereby ordered to appear before  
8 Revenue Agent Marie Allen, or any other authorized employee of the Internal  
9 Revenue Service so designated by the Internal Revenue Service, at the following  
10 date, time, and place:

11 Date: October 6, 2015

12 Time: 10:00 a.m.

13 Place: U.S. Attorney's Office

14 300 N. Los Angeles Street

15 Rm. 7211

16 Los Angeles, CA 90012

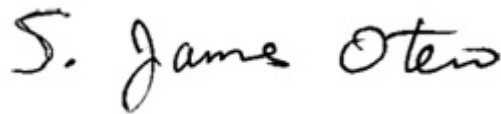
17  
18 or at such other reasonable time and place as otherwise directed in writing by  
19 Revenue Agent Marie Allen, or any other authorized employee of the Internal  
20 Revenue Service so designated by the Internal Revenue Service, and at that time,  
21 respondent TERINA HAYES shall give the testimony and produce all books,  
22 records, papers, and other data demanded in the IRS Summons. Respondent  
23 TERINA HAYES's appearance shall continue from day-to-day thereafter at the  
24 same location for as long as is necessary to provide the testimony demanded in the  
25 IRS Summons and to make available for inspection and copying the produced  
26 books, records, papers, and other data demanded in the IRS Summons.  
27  
28

1 3. Failure by respondent TERINA HAYES to comply with this Order or the  
2 terms of the Stipulation of the parties filed herein shall be grounds for finding him  
3 in contempt of Court.

4 4. The Order to Show Cause Hearing is continued until October 19, 2015 at  
5 8:30 a.m. If respondent TERINA HAYES fully complies with the enforced  
6 summons prior to such date, counsel for the United States will inform the Court of  
7 such and the matter will be taken off calendar.

8 **IT IS SO ORDERED.**

9 September 22, 2015.



10  
11 HON. S. JAMES OTERO  
12 United States District Judge

13 Respectfully submitted,  
14 EILEEN M. DECKER  
15 United States Attorney  
16 SANDRA R. BROWN  
17 Assistant United States Attorney  
18 Chief, Tax Division

19 /s/

20 VALERIE L. MAKAREWICZ  
21 Assistant United States Attorney  
22 Attorneys for United States of America  
23  
24  
25  
26  
27  
28